CERTIFIED PUBLIC MANAGER PROJECT

PAYMENT PROCESS

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PAYMENT PROCESS

PROJECT GOAL:

The goal of the project is to increase the effectiveness and efficiency of processing payments of claims on releases from underground storage tanks containing petroleum or petroleum products by the accountants in the Financial Section of the South Carolina Department of Health and Environmental Control, Bureau of Land & Waste Management, Underground Storage Tank Program so that the number of invoices being processed increases by 30% by June 30, 2001. If the Financial Section's efficiency were increased by this magnitude, the Program would be able to take on an increased workload that may come as a result of increased funding and/or the assignment of new responsibilities without additional administrative cost.

PROBLEM STATEMENT:

The South Carolina Department of Health and Environmental Control's mission is to promote and protect the health of the public and the environment. The primary mission of the Financial Section is to render timely payments from the State Underground Petroleum Environmental Response Bank Account, to tank owners and/or their contractors for the cleanup of leaking underground storage tanks. This legislature established the entitlement account for this purpose. In doing so, the Financial Section must account for the source of funds by

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expenditure type, generate letters authorizing purchase orders to contractors, correlate invoices to purchase orders, and encumber funds and release payments to contractors. Other duties include the timely recording and payment of administrative expenditures, preparing grant applications and monitoring compliance with federal laws, providing financial reports to the Environment Protection Agency, internal management and the public. This mission statement directly supports the cleanup efforts in accordance with the Federal Resource Conservation and Recovery Act Subtitle I, State Underground Petroleum Environmental Response Bank (SUPERB) Act (Title 44 Chapter 2 of the Code of Laws of South Carolina) and Regulation 61-98 titled SUPERB Site Regulation and Fund Access Regulations.

If the efficiency of the unit increase by 30%, then the Program would be able to address any increase of workload or assignment of new responsibility without increasing staff in the Financial Section, which would reduce the cost of the program to the public.

The Financial Section has a staff of five full time personnel, which includes one Manager, three Senior Accountants and one Accountant. The accounting function begins with logging all invoices and corrective actions into the internal accounting system for tracking and follow-up with contractors. All new cleanup work that has been approved by the Corrective Action Division is entered into the system to generate an approved purchase order document that is

forwarded to the contractor. Invoices that are subsequently received from the contractor are matched with approved purchase orders and processed for payment. The final stage involves the actual payment approval of funds, encumbering, reconciling, monitoring cash flow and financial reporting.

The Financial Section currently processing an average of 13 payments per day (see Appendix A). According to time studies completed in December 2000 and January 2001, the accountants spend between 60-95% of their time, depending upon the accountant and time of month, processing invoices. If four additional payments were processed a day, for an average of 80 per month, this would result in an additional 960 payments each year. This would enable the Financial Section to handle additional workload without increasing staff.

CAUSE ANALYSIS:

The current payment process has been in effect since 1992. In November 2000 the current payment procedures were updated and flow-charted with the input of each of the accountants. The Assistant Bureau Chief reviewed and approved the payment procedures. During December 2000 and January 2001 the accountants were observed in doing their respective parts in processing payments.

Also, during this time each of the accountants completed time studies on various days to denote what work they were doing in fifteen-minute increments. The Financial Section Manager collected data daily on the number of invoices received in the Financial Section counting only those invoices that had been

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signed by the Underground Storage Tank Program Project Managers and were ready to be processed for payment. The Financial Section Manager also recorded the number of invoices processed and the number of invoices left each day in the Financial Section. The number of hours worked each day excluding leave time, training time and meetings were recorded for each accountant. The data will be collected on a daily basis starting in December and continuing through July to record changes in the number of payments processed in the Financial Section.

From watching the accountants' process invoices for payments, the Financial Section Manager learned that colored forms were completed and attached to each invoice. The accountants used a pink form to identify the payment of a planned purchase order, a yellow form for a standard purchase order, a tan form for a well driller payment, a blue form for a request for review and a green form for a trust payment. The accountants copied information from the invoice onto the colored form prior to the invoice being logged into the computer database. It took the accountants time to complete the colored form and errors were made in selecting the wrong form and transposing information from the invoice. The Financial Section made the decision to quit using the colored forms because the information needed to enter the invoice into the database already existed on the invoice. The accountants placed labels on the bookshelf to segregate the different types of payments awaiting payment. The elimination of the colored forms saved time and paper for the Financial Section.

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Initially, the accountants spent a lot of time entering information into the Superb database. Results from the time studies show that the accountants spend 60-95% of their time processing payments, which includes 60-80% of their time entering data into the Superb database. A review revealed that the database application did not lend itself to easy input of relevant data on the cost proposal, invoices, etc. This is primarily due to changes in the cleanup program that were not subsequently reflected in the programmed system. The accountants demonstrated that in order to key a cost proposal into the Superb database they had to use a reference sheet to know where the various tasks were to be coded. Prior to April 1996 there were only eleven tasks on the cost proposal form and in the Superb database. However, after April 1996 the numbers of tasks were increased to nineteen. The cost proposal form had been changed, but not the Superb database. Therefore, the accountants coded the nineteen tasks found on the cost proposal form as best they could into the eleven choices found in the Superb database. To make matters worst, the nineteen tasks on the cost proposal form did not fall numerically in the Superb database so there is no one-to-one correlation to enter the data leading to an increase in the potential for errors and difficulty in recording information.

Because the UST Program is going to a new database Environmental and Financial Integrated System (EFIS) which combined the Superb database (financial information) with the Groundwater Tracking System (GTS) database

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(regulatory and program information) into one database, it is an opportune time to develop a system of inputting cost proposals and their corresponding invoices and payments into the database that had a one-to-one correlation with the cost proposal form and the UST Program reporting needs (see Appendix B). To ensure that the EFIS screens were set up to make data entry easier for the project managers and accountants the Assessment and Corrective Action Division Director, the computer programmers and the Financial Section Accountants gave their input.

The computer operators increased the purchase order number field in the EFIS database from six to eleven digits. The increase in digits will allow the accountants to enter in the purchase order number from the Accounting Information Management System (AIMS) the Agency's accounting system which is currently six digits and soon to become seven within the next year. The line number that goes with the purchase order number from the AIMS accounting system will use the remaining four digits. For planned purchase orders each site has a separate line number that is up to four digits long. The AIMS accounting system records a line as an entry is made into the system to encumber funds. The accountants have to scroll through the lines and find the correct cost proposal and site number being paid to identify the correct purchase order line when making the payment in the AIMS system. If the purchase order and line number are recorded into the EFIS system at the time the cost proposal is created, the

accountant will know were to go into the AIMS system to pay an invoice when it is processed. Changing the number of digits for entering purchase order numbers will save the accountants time in processing invoices for payment. If both the EFIS and AIMS systems have the same number of digits allowed for the purchase order number, the systems would be able to integrate more readily in the future so that the accountants would only have to enter data into one system.

In December the Assessment and Corrective Action Division and the Financial Section looked at and updated the cost proposal form. The input procedures assumed that sampling events for example were always coded as an Assessment Category. From input of the program area, the Financial Section Manager found that site cleanups went through phases starting with assessment then if needed active corrective action and finally monitored natural attenuation. A sampling event could be taken at any of the three phases of cleanup and therefore the category depended upon the phase of work being completed. The accountants would not know the phase of the work; therefore, the Program added a category field to the cost proposal form that would identify the correct category of the cost proposal. This would make keying in the cost proposal into the Superb database easier for the accountants. In developing the EFIS database, the category field would be completed by the site project manager who knows the correct work phase. This would eliminate the accountants having to key in the category field when using the EFIS database.

The Assessment and Corrective Action Division personnel and the computer programmer's help were solicited in verifying the category coded in the Superb database. During December 2000 the Assessment and Corrective Action Division personnel compared the cost proposals in the Superb database to the information in the GTS database and noted any data that were keyed to the incorrect category. A computer programmer developed a program that enabled the Financial Section Manager to go into the Superb system and change the category of a cost proposal, which would change the category to the corresponding invoices and payments. The EFIS database would allow the Superb data to be changed after the conversion to the EFIS database in case other changes were needed in the future.

Until the EFIS database is ready for the accountants to use, the category field on the cost proposal form will make it easier for the accountants to input the cost proposal to the correct category. The cleanup phases were explained to the accountants and the accountants were trained to look at the category field on the cost proposal form to determine the category to use in the Superb database. The Financial Manager will also review all cost proposals spreadsheets to ensure that they were coded correctly.

IMPLEMENTATION PLAN:

The Financial Section Manager developed a time line to help manage the task of improving the payment process (see Appendix C). During November the

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Financial Section Manager updated the payment procedures and flowcharts with the input of all of the accountants in the Financial Section. The Assistant Bureau Chief reviewed and approved the payment procedures and flowchart.

During December 2000, the Underground Storage Tank Program staff reviewed the cost proposal form used to pre-approve expenditures for cleanup of underground storage sites. From the input of the accountants and the Assessment and Corrective Action Division, the computer programmers added a category field to the cost proposal form. Having the appropriate category identified for the accountants would help alleviate the guesswork of the accountants as to what category to code the cost proposal. The Financial Section Manager would also sign off on all cost proposals and verify the category input into the database.

The Assessment and Corrective Action Division personnel verified the Superb data during December. Program staff compared the Superb data to the GTS data to ensure that cost proposals and the corresponding invoices and payments were coded to the correct categories. Any corrections needed in the Superb database were made by the Financial Section Manager prior to freezing the Superb database in February. Once the computer programs converted the Superb data to the EFIS database the information could still be changed if needed in the future.

In the Superb database to record a ground water sample for lead for example the accountant had to know which category (Assessment, Active

Corrective Action or Monitored Natural Attenuation) and choose the corresponding code (1, 8 or 9) that went with the category; if Monitored Natural Attenuation is the category each line also had to have a sub-category code (901) keyed with it and for the Active Corrective Action category the sub-category code (801 through 818) had to be given to the accountant to be keyed into each line of the cost proposal. Then the accountant would key in the line code for lead (G138). In the EFIS database the accountant would only need to key in the line code for lead (11D) which correlates with the line item on the cost proposal form. The category and sub-category will already be keyed into the EFIS database from when the Project Manager created the cost proposal. The category will be carried over to all invoices and payments associated with the particular cost proposal number. The keying in of information for the cost proposal and the relating invoices and payments into the EFIS database would require less interpretation and key strokes for the accountants which will reduce the time needed to key in each payment.

The EFIS reports are to be completed by the end of February so that the EFIS system can go live in March. Any delays in completing the reports would extend the time needed to go live on the EFIS system.

As the EFIS database and reports were being developed, new payment procedures for the EFIS system were completed. With the input of the accountants and the computer programmers, new procedures were developed for

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the payment process (see Appendix D) during January. The payment procedures were also flowcharted (see Appendix E). The payment procedures and flow chart became part of the Financial Section's Standard Operating Procedures in February 2001. The new payment procedures are more streamlined then the old, but will need to be updated as bugs are worked out of the new system. Also, the accountants' work will be changed somewhat to go along with the new procedures.

Some of the payment procedure changes include two accountants entering invoices into the EFIS system by line item. These two accountants will work closely with the contractors to handle invoicing problems. The project managers will be given an EFIS spreadsheet that compares the line items authorized on the cost proposal to the line items billed on the invoice. This will eliminate the project managers needing to go to the Financial Section to pull the actual invoice to see what the differences are between the cost proposal and invoice. The project manager will be able to note on the EFIS report any invoice items they are denying so that the accountant can process the payment quicker.

Another payment procedure change will include two accounts working with the project managers to authorize addendums to increase the cost proposal and approve payments. These accountants will be required to increase the cost proposal lines items if approved by the project managers before the EFIS system will allow payments over the original cost proposal limits. This will eliminate

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audit exceptions for payments being made over the approved cost proposal amounts.

The accountants were trained to use the EFIS system during January and additional training will be given as the need arises. Closer supervision will be needed at the implementation stage of the EFIS database to ensure that the accountants understand the new process. The accountants' input will continually be solicited on the new payment process. The providers will also need training on the payment process. Placing the payment forms on the Agency's website would also be of help to providers as well as training the providers in using the payment forms.

Implementing the changes may cause some slowdown in the payment process. During the first part of February, the accountants had to input data into both the Superb and EFIS database. During the dual input period, Program personnel compared data in both systems to ensure that no data became lost in the transfer. The accountants kept the EFIS programmers informed of any input problems so that the bugs could be worked out of the system. The dual input caused some work slowdown, but this would end once EFIS went live in March and the accountants become accustomed to the new system.

Another slowdown in the payments process would be working out computer problems. February and March will be the time period for working out bugs in the EFIS system. All of the UST Program personnel will be involved in

validating the EFIS data since it contains program, regulatory and financial information for the UST Program. This will be a time consuming period and may require additional hours of work on personnel and may require some changes to the new system. In the worst case scenario, the UST Program has the Superb database to fall back on until the EFIS database bugs have been worked out so that reporting requirements can still be met. Keeping the payment process going through all of the changes will be a major challenge for the Financial Section.

EVALUATION METHOD:

The new payment process will be evaluated during the months of May and June to observe if more payments are being processed on a daily bases. The accountants will complete a time study in May to compare with the time studies completed in December and January to see if the amount of time spent processing payments has changed and to verify that the new procedures are allowing more invoices to be processed in the same amount of time. Workloads and workflow will also be evaluated to see if changes needed to be made as to which accountant does what part of the payment process. The work will also be flow charted again to see if changes need to be made to the system. The accountants and programmers input will be solicited to evaluate the payment process.

In July, recommendations for improvement from the accountants will be looked at and implemented into the payment process. The programmers may

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need to make some adjustments to the EFIS system if needed to make the payment process run more smoothly.

Several data will be collected from December through July to use as a comparison of the new payment process to see if more payments are being completed each day. The number of invoices received in the Financial Section each day, the number of invoices left in the Financial Section each day, the number of hours worked by each accountant each day will be collected and studied. Keeping track of the hours worked to the number of invoices completed will help determine if any increase in invoices processed has been caused by the new process or just related to hours worked. It is hoped that a correlation will be shown that more invoices are processed in the new payment process system then the old system and not just by the number of hours worked by each accountant. Reducing the amount of time needed to key information into the database should increase the number of invoices completed each day. The number of invoices processed by the Financial Section will be measured throughout the process.

If the number of invoices does not increase by July, the payment process will be looked at once again for other causes to the problem. These causes will be evaluated and changes will be made to the payment process to reduce or eliminate the causes. Even if the numbers of payments increase by July, the process will be looked at for ways to improve it further. The accountants, Assessment and

Corrective Action Division as well as the providers' input will be used to make

for an even better payment process system for years to come.

APPENDIX A

UNDERGROUND STORAGE TANK PROGRAM

PAYMENT ANALYSIS

Month	# Of Payments
September 1999	232
October 1999	176
November 1999	193
December 1999	192
January 2000	208
February 2000	278
March 2000	290
April 2000	232
May 2000	313
June 2000*	433
July 2000	283
August 2000	287
Total	3,177
Daily Average	13

*Due to the State's year-end closeout, payments made during the first part of July are recorded in June, which causes the June numbers to be inflated and the July numbers to be reduced.

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APPENDIX B

COST AGREEMENT TASKS

Cost Agreement Form ITEM			Superb Database	FIS Database
1	A	Plan Preparation	A125	01A
1	B	Tax Maps	A128	01B
2		Receptor Survey	H116	02
3		Comprehensive Survey	H117	03
4	A	Mob/Demob Equipment	F122	04A
4	B	Mob/Demob Personnel	F123	04B
5		Soil Borings (hand auger)	F113	05
6		Soil Borings (drilled)	F114	06
7		Soil Leachability Model	A120	07
8		Abandonment	F117	08
9	A	Water Table (hand auger)	F118	09A
9	B	Water Table (drilled)	F119	09B
9	C	Telescopting	F120	09C
9	D	Rock Drilling	F121	09D
10		Ground-water sample collection	H122	10
11	A	BTEX+Napth.+MTBE	G134	11A
11	B	BTEX+Napth+MTBE Trimethylbenzene	G147	11B
11	C	PAH's	G136	11C
11	D	Lead	G138	11D
11	E	EDB	G139	11E
11	F	8 RCRA Metals	G140	11F
11	G	THP (9070)	G142	11G
11	H	pH	G126	11H
11	I	BOD	G124	11I
11	J	Nitrate	G148	11J
11	K	Sulfate	G149	11K
11	L	Ferrous Iron	G150	11L
11	M	Methane	G151	11M
11	N	Organic Lead	G153	11N
11	O	Analysis – Soil BTEX+Napth.	G135	11O
11	P	PAH's	G137	11P
11	Q	8 RCRA Metals	G141	11Q
11	R	TPH (9071)	G143	11R
11	S	TPH (3550)	G144	11S
11	T	TPH (5035)	G147	11T
11	U	Grain size/hydrometer	G145	11U
11	V	Total Organic Carbon	G146	11V
12	A	Aquifer Characterization Pumping Test	H109	12A
12	B	Slug Test	H108	12B
13		Free Product Recovery Rate Test	H110	13
14	A	Mathematical Model	A121	14A
14	B	Computer Model	A122	14B
15	A	Tier I	A126	15A
15	B	Tier II	A127	15B
16		Subsequent Survey	H118	16
17	A1	Disposal Wastewater Purging/Sampling	H111	17A1
17	A2	Pumping Test	H112	17A2
17	B	Free Product	H113	17B
17	C	Soil (Treatment/Disposal)	H115	17C
18		Miscellaneous	A123	18
19		Report/Project Management & Coord.	A124	19

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APPENDIX C

IMPROVING THE PAYMENT PROCESS

NOV 00	DEC 00	JAN 01	FEB 01	MAR 01	APR 01	MAY 01	JUN 01	JUL 01	TASK	RESPONSIBLE	TOOLS
									Update Payment Procedures	Financial Section Mgr.	Flow Chart Observation
									Review CP Form	Financial Section Mgr. Asmt. & Cor. Director	Observation
									Verify Superb data to GTS	Project Managers	Reports
									Correct Superb data	Financial Section Mgr.	Reports
									Develop EFIS database & reports	Programmers Financial Section Mgr. Asmt. & Cor. Director	Flow Chart Reports
									Develop EFIS Payment Procedures	Financial Section Mgr.	Flow Chart
									Train accountants in EFIS input	Programmers Financial Section Mgr.	Observation Interaction
									Dual systems – Superb & EFIS	Financial Section Mgr.	Reports
									Live on EFIS database	Financial Section Mgr.	Reports
									Work out bugs in EFIS	Programmers Financial Section Mgr.	Validate data
									Evaluation of Payment Process	Financial Section Mgr.	Flow Chart Observation

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NOV 00	DEC 00	JAN 01	FEB 01	MAR 01	APR 01	MAY 01	JUN 01	JUL 01	TASK	RESPONSIBLE	TOOLS
									Make recommendations for improvement	Financial Section Mgr.	Observation Flow Chart
									# of invoices received in the Financial Section	Financial Section Mgr.	Data collection
									# of invoices processed per day in the Financial Section	Financial Section Mgr.	Data collection
									Hours worked by each accountant per day	Financial Section Mgr.	Data collection
									Time Studies completed by each accountant	Financial Section Mgr.	Data collection

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PAYMENT PROCESS
(February 2001)

1.   The Project Manager (PM) creates a new cost proposal in the EFIS database, which includes the site number and category of the cost proposal. Categories are dependent on the status of the site cleanup and start with Assessment, then if needed, Active Corrective Action and finally Monitored Natural Attenuation. The EFIS system assigns a cost proposal number to the action. The PM completes the cost proposal form, signs the form and gets an approving signature from the Section Manager. The letter to the provider is attached to the cost proposal form and forward to the Financial Section. New contractors need to have a W-9 form completed and submitted with the cost proposal to the Financial Section.

2.   The Cost Proposal Accountant enters the data on the cost proposal form into the EFIS database. The EFIS database contains the allowable rates so that the accountant does not have to verify these amounts. The Cost Proposal Accountant prints out two copies of the cost proposal spreadsheets. The Cost Proposal Accountant reviews the PM's letter to the provider for accuracy. If there are corrections needed to the letter, the Cost Proposal Accountant returns the cost proposal and letter to the PM for correction.

3.   The Invoicing Accountant encumbers the liability in the AIMS system and writes the generated AIMS Purchase Order Number (PO#) on the cost proposal document. The Invoicing Proposal Accountant enters the PO# and line item number into the EFIS database. The packet is forward to the Budget Accountant for approval.

4.   The Budget Accountant or the Financial Section Manager approves and reserves the funds in the AIMS system then forwards the complete packet to the Administrative Section. The Budget Accountant and the Financial Section Manager are the only ones authorized to approve and reserve funds to ensure the compliance with State Procurement and Accounting regulations on separation of duties.

5.   The Administrative Staff makes the appropriate copies of the cost proposal packet, mails the original and files the documents in the financial files.

6.   When the Administrative Staff receives invoices for payments against the cost proposals, they date stamp the invoice in and give them to the Invoicing Accountants.

7.   The Invoicing Accountants check the invoice and accompanying backup for completeness.
        --If the invoice is incomplete, then go to step 8.
        --If the invoice is complete, then go to step 9.

8.   The Invoicing Accountants place the invoice on "Hold" in the EFIS database. The Invoicing Accountants then either telephones the provider for the additional information or

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highlights the required information (signatures, copies of canceled checks) and returns the invoice to the provider. Upon receipt of the additional information, the invoice is processed. Go to step 9.

9.   The Invoicing Accountant checks the EFIS database to ensure that the tank fees have been paid on the site.
         --If the tank fees have not been paid, go to step 10.
         --If the tank fees have been paid, go to step 11.

10.   The Invoicing Accountant puts the invoice on "Hold" in the EFIS database and notifies the Enforcement Division. If the fees do not get paid within 45 days, the invoice is taken off hold and returned to the provider. If the fees do get paid, then go to step 11.

11.   The Invoicing Accountant enters the invoice into the EFIS database as a draft. For line items that are invoiced at higher amounts or rates then the cost proposal, the Invoicing Accountant shows these lines and not approved in the EFIS database. For lines that are at or below the amounts and rates on the cost proposal, the Invoicing Accountant shows these lines as approved in the EFIS database. The Invoicing Accountant prints out a cost proposal spreadsheet which shows what was requested on the cost proposal, what was invoiced for and variances. The Invoicing Accountant sends the cost proposal spreadsheet to the PM for approval.

12.   The PM reviews the cost proposal spreadsheet. The PM looks at any additional work invoiced for and checks records to see if the provider had prior approval to do the work.
         --If the PM approved the additional work by the provider, then go to step 13.
         --If the PM did not approve the additional work or there are not changes to the cost
    proposal then go to line 14.

13.   The PM submits the cost proposal changes to the Payee Accountant to add to the EFIS database.

14.   The Payee Accountant pays the invoice in the EFIS database, prepares a letter to the provider and gives the packet to the Financial Section Manager.

15.   The Financial Section Manager reviews the invoice packet, signs the letter and determines the method of payment as either a Standard PO or Planned PO (Planned PO is used when you want to specify delivery information and details for goods or services to be purchased over a period of time). The Financial Section Manager verifies the analytical codes that the Bureau of Finance provides, and ensures that funds are adequate in the AIMS system. The Financial Section Manager writes the PO number and line number of the invoice and returns the packet to the Payee Accountant.

16.   The Payee Accountant goes into the AIMS system and marks standard PO's as received and releases the funds for Planned PO's and informs the Financial Section Manager when this is completed. Note: The Budget Accountant and the Financial Section Manager are not authorized to do receipting to ensure compliance with State Procurement and Accounting regulations on separation of duties.

17.   The Budget Accountant or the Financial Section Manager then approves the releases on Planned PO's in the AIMS system and sends the payment packet on to the Administrative Section. Note: The Budget Accountant and the Financial Section Manager are the only ones authorized to approve and release payments to ensure compliance with State Procurement and Accounting regulations on separation of duties.

18.   The Administrative Staff dates the letter and makes the appropriate number of copies. The original letter is mailed, the financial copy is filed and the original invoice and two copies are sent to the Bureau of Finance.

APPENDIX E

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        │     PAYMENT PROCESS       │
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        │ new cp in EFIS   │               │
        └──────────────────┘               │
                    │                      │
                    ▼                      │
        ┌──────────────────┐               │
        │ CP Accountant    │               │
        │ enters cp into   │               │
        │ EFIS & reviews   │               │
        │ PM's letter.     │               │
        └──────────────────┘               │
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                    ▼                      │
               ◇─────────◇           No    │
              ◇  Correct? ◇──────────────────┘
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                  Yes
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        ┌──────────────────────┐
        │ Invoicing Accountant │
        │ encumbers liability in│
        │ AIMS.                │
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        │ Budget Accountant    │
        │ approves & reserves. │
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        │ Administrative Staff │
        │ copies, mails & files│
        │ document             │
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                    │ Invoice     │
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                    │ UST Program │
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                │ Administrative Staff   │◄──────────────┐
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                │ Invoicing Accountant   │               │
                │ checks invoice.        │               │
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                       ◇────────◇        No      ┌──────────────┐
                       │Complete?│────────────────►│ Return to the│
                       ◇────────◇                 │ Provider.    │
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                          Yes                            ▲
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                ┌───────────────────────┐               │
                │ Check EFIS             │               │
                │ database for tank      │               │
                │ fees.                  │               │
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                       ◇─────────◇       No              │
                       │Fees Paid?│─────────────────────┘
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                          Yes
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                ┌───────────────────────┐
                │ Invoicing Accountant   │
                │ enters data into EFIS. │
                └───────────────────────┘
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                    ┌──────────────────┐
                    │ PM reviews EFIS  │
                    │ spreadsheet.     │
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                          ╱     ╲                              ┌──────────────┐
                        ╱         ╲                            │ Payee        │
                      ╱  Changes to ╲       Yes                │ Accountant   │
                     ╱    CP?         ╲────────────────────▶   │ makes        │
                      ╲              ╱                          │ changes in   │
                        ╲          ╱                            │ EFIS.        │
                          ╲      ╱                              └──────────────┘
                             │                                         │
                             │ No                                      │
                             ▼                                         │
                    ┌──────────────────┐                              │
                    │ Payee Accountant │                              │
                    │ pays invoice &   │◀─────────────────────────────┘
                    │ prepares letter. │
                    └──────────────────┘
                             │
                             ▼
                    ┌──────────────────────┐
                    │ Financial Section    │
                    │ Manager reviews, signs│
                    │ letter and writes PO  │
                    │ number of invoice.    │
                    └──────────────────────┘
                             │
                             ▼
                    ┌──────────────────┐
                    │ Payee Accountant │
                    │ receives and     │
                    │ releases funds   │
                    │ in AIMS.         │
                    └──────────────────┘
                             │
                             ▼
                    ┌──────────────────────┐
                    │ Financial Section    │
                    │ Manager approves      │
                    │ releases.             │
                    └──────────────────────┘
                             │
                             ▼
                    ┌──────────────────┐
                    │ Administrative   │
                    │ Staff dates      │
                    │ letter, copies,  │
                    │ distributes and  │
                    │ files.           │
                    └──────────────────┘
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REFERENCES

Code of Law of South Carolina, 1976 Annotated, Title 44, Health, Chapter 2, State Underground Petroleum Environmental Response Bank Act.

Regulation 61-98, Superb Site Rehabilitation and Fund Access Regulations, May 23, 1997.

Resource Conservation and Recovery Act, Subtitle I, Regulation of Underground Storage Tanks, 42 USC 6991.